



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Declarations and Authorizations for Electronic Filing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning e-file declarations using Forms 8453-EMP, 8453-FE, and 8453-WH, as well as e-file authorizations using Forms 8879-EMP, 8879-F, and 8879-WH.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545-1276 in the subject line of the message.

FOR FURTHER INFORMATION: Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jon.r.callahan@irs.gov.

SUPPLEMENTARY INFORMATION:

The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Declarations and Authorizations for Electronic Filing.

OMB Number: 1545-0967.

Form Number: 8453-EMP, 8453-FE, 8453-WH, 8879-EMP, 8879-F, and 8879-WH.

Abstract: The IRS is actively engaged in encouraging e-filing and electronic documentation. The Form 8453 series is used to authenticate the electronically filed tax return, authorize the electronic return originator (ERO) or intermediate service provider (ISP) to transmit the return, and provide the taxpayer's consent to authorize electronic funds withdrawal for payment of taxes owed. Form 8453-FE is used to electronically file Form 1041, U.S. Income Tax Return for Estates and Trusts. Form 8453-EMP is used to electronically file an employment tax return on Forms 940 series, 941 series, 943 series, 944, and 945. Form 8453-WH is used to electronically file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. The Form 8879 series is used authorize the taxpayer and ERO to sign the return using a personal identification number (PIN) and consent to an electronic funds withdrawal. Form 8879-F is used to electronically file Form 1041, U.S. Income Tax Return for Estates and Trusts. Form 8879-EMP is used to electronically file an employment tax return on Forms 940 series, 941 series, 943 series, 944, and 945. Form 8879-WH is used to electronically file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

Current Actions: There is a change to the existing collection. Forms 8453-WH and 8879-WH were developed to enable electronic filing of Form 1042.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 21,103,781.

Estimated Time Per Respondent: 2.56 hours.

Estimated Total Annual Burden Hours: 54,018,359.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law.

Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 5, 2022.

Jon R. Callahan,
Tax Analyst.

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